

AN ACT

ENTITLED, An Act to exempt certain purchases of material used in the production of greenhouse, nursery, and ornamental plants from sales and use taxes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as follows:

The purchase of any fertilizer, growth regulator, soil, container, and plant shine that is directly used in the production of greenhouse, nursery, and ornamental plants intended to be sold ultimately at retail within or without the State of South Dakota is hereby specifically exempted from the tax imposed by chapter 10-45.

Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as follows:

The use in this state of any fertilizer, growth regulators, soil, containers, and plant shine directly used in the production of greenhouse, nursery, and ornamental plants intended to be sold ultimately at retail within or without the State of South Dakota is hereby specifically exempted from the tax imposed by chapter 10-46.

An Act to exempt certain purchases of material used in the production of greenhouse, nursery, and ornamental plants from sales and use taxes.

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I certify that the attached Act  
originated in the

HOUSE as Bill No. 1283

\_\_\_\_\_  
Chief Clerk  
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\_\_\_\_\_  
Speaker of the House

Attest:

\_\_\_\_\_  
Chief Clerk

\_\_\_\_\_  
President of the Senate

Attest:

\_\_\_\_\_  
Secretary of the Senate

House Bill No. 1283  
File No. \_\_\_\_\_  
Chapter No. \_\_\_\_\_

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Received at this Executive Office  
this \_\_\_\_\_ day of \_\_\_\_\_ ,

20\_\_\_\_ at \_\_\_\_\_ M.

By \_\_\_\_\_  
for the Governor  
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The attached Act is hereby  
approved this \_\_\_\_\_ day of  
\_\_\_\_\_, A.D., 20\_\_\_\_

\_\_\_\_\_  
Governor  
=====

STATE OF SOUTH DAKOTA,  
ss.

Office of the Secretary of State

Filed \_\_\_\_\_, 20\_\_\_\_  
at \_\_\_\_\_ o'clock \_\_ M.

\_\_\_\_\_  
Secretary of State

By \_\_\_\_\_  
Asst. Secretary of State